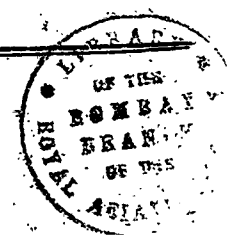

REPORT

ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE

TRIENNIUM ENDING 31st MARCH 1914.

[Price—4d. or 5d.]

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Royal Asiatic Society.

RETURN No. I.

Statement showing the Collection of Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1913-1914.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I	Rs. 1,000 but less than Rs. 1,250 ...	1,386	29,120	302	7,655	...	...	1,688	36,775	
II	„ 1,250 do. „ 1,500 ...	336	9,385	93	3,137	...	...	434	12,522	
III	„ 1,500 do. „ 1,750 ...	338	11,194	56	2,196	...	...	394	13,390	
IV	„ 1,750 do. „ 2,000 ...	438	18,573	51	2,466	...	...	519	21,039	
	Total, I to IV ...	2,528	68,272	507	15,454	...	...	3,035	83,726	
V	Rs. 2,000 but less than Rs. 2,500 ...	545	32,051	90	6,086	...	...	635	38,137	
VI	„ 2,500 do. „ 5,000 ...	701	60,726	157	15,205	...	...	858	75,931	
VII	„ 5,000 do. „ 10,000 ...	416	70,943	29	5,140	...	...	445	76,083	
VIII	„ 10,000 do. „ 20,000 ...	210	70,496	8	2,414	...	...	218	72,910	
IX	„ 20,000 do. „ 30,000 ...	44	25,726	5	3,172	...	...	49	28,898	
X	„ 30,000 do. „ 40,000 ...	25	21,669	2	1,719	...	...	27	23,388	
XI	„ 40,000 do. „ 50,000 ...	7	8,455	1	1,224	...	...	8	9,679	
XII	„ 50,000 do. „ 1,00,000 ...	4	6,496	...	...	...	...	4	6,496	
XIII	„ 1,00,000 and more ...	1	3,125	...	...	...	...	1	3,125	
	Total, V to XIII ..	1,953	2,99,687	292	34,960	...	...	2,245	3,34,647	
	GRAND TOTAL ..	4,481	3,67,959	799	50,414	...	...	5,280	4,18,373	
	Total of 1912-13 ...	4,180	3,58,160	729	52,145	...	...	4,909	4,10,305	
	Total of 1911-12 ...	3,909	3,47,444	658	43,714	...	...	4,567	3,91,158	

No. BK.-10-14-946.

Forwarded to Government in the Revenue Department, with reference to Article 1629 of the Civil Account Code.

Accountant General's Office,
Bombay, 24th June 1914.

F. C. REBELLO,
Assistant Accountant General.

H 1038—1

RETURN No. II.

Statement showing the Collection of Tax under Act II of 1886 from Interest on Securities in the year 1913-1914.

Class.	Rate of Tax.	Securities of the Government of India.		Securities of Local Authorities.		Securities of Companies.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I to IV ...	At 4 pies in the rupee ...	43,050	39	3,000	5	.....	...	46,050	44	
V to XIII ...	At 5 pies in the rupee ...	27,36,41,160	2,70,568	6,63,68,333	1,37,289	1,94,40,550	52,677	35,94,50,043	4,60,534	
	Total ...	27,36,84,210	2,70,607	6,63,71,333	1,37,294	1,94,40,550	52,677	35,94,96,093	4,60,578	
	Total of 1912-13 ...	26,72,68,142	2,74,092	(a)11,71,57,215	1,29,152	(a) 2,97,29 342	44,985	41,41,54,699	4,48,229	
	Total of 1911-12 ...	25,84,90,972	2,70,931	(b) 6,46,71,554	(c)1,50,084	(d)	(d) ...	32,31,62,526	4,21,015	

(a) Last year the amounts remained to be divided by 2 in the revised statement as required by the note to form No. 202 C. A. C., Volume II, as revised by 13th correction list dated 1st June 1913.

(b) This figure includes the amount of securities of companies.

(c) Do. do. of tax on interest from securities of companies.

(d) *Vide* foot-notes (b) and (c) above.

No. Bk.-10-14-945.

Forwarded to Government in the Revenue Department, with reference to Article 1629 of the Civil Account Code.

Accountant General's Office,
Bombay, 29th June 1914.

F. C. REBELLO,
Assistant Accountant General.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1913-1914.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (1).		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.	
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.
I	1,000 but less than 1,250	1,688	36,775	861	10,334	836	16,890	5,904	80,498	15	300	.....	10,423	2,06,923
II	1,250 ,, 1,500	434	12,522	135	3,775	175	4,742	1,295	36,552	6	192	.....	5,454	1,52,234
III	1,500 ,, 1,750	394	13,380	153	5,141	153	4,964	888	29,334	2	85	.....	3,746	1,30,669
IV	1,750 ,, 2,000	519	21,039	145	6,029	183	7,468	1,237	51,749	7	333	.....	2,566	1,07,501
	Unclassed	...	...	...	...	...	...	...	...	...	...	44	...	...
	Total, I to IV ...	3,035	83,726	1,294	25,279	1,349	34,084	9,314	1,98,163	30	910	44	22,189	5,97,331
V	2,000 but less than 2,500	635	38,137	97	4,631	201	10,889	1,128	66,117	26	1,565	.....	3,924	2,15,896
VI	2,500 ,, 5,000	858	75,931	181	15,863	271	25,178	2,195	1,93,223	52	4,793	.....	5,966	5,34,701
VII	5,000 ,, 10,000	445	76,083	111	15,919	119	19,937	808	1,34,897	45	8,373	.....	2,754	4,89,891
VIII	10,000 ,, 20,000	218	72,910	27	9,414	26	7,820	202	64,104	53	19,242	.....	1,154	4,12,947
IX	20,000 ,, 30,000	49	28,898	6	3,759	...	...	17	10,301	34	22,014	.....	313	2,16,839
X	30,000 ,, 40,000	27	23,388	2	1,717	...	...	7	5,630	27	21,853	.....	199	1,62,033
XI	40,000 ,, 50,000	8	9,679	...	...	...	...	1	1,294	16	18,333	.....	82	1,08,625
XII	50,000 ,, 1,00,000	4	6,496	...	...	...	...	...	...	49	86,519	.....	204	3,70,982
XIII	1,00,000 and more	1	3,125	...	...	...	...	...	...	96	7,79,974	.....	76	4,37,248
	Unclassed	...	...	...	...	...	...	...	...	...	...	4,60,534	...	...
	Total, V to XIII ...	2,245	3,34,647	424	51,306	617	63,824	4,358	4,75,566	393	9,65,468	4,60,534	14,712	29,69,162
	GRAND TOTAL ...	5,280	4,18,373	1,718	76,585	1,963	97,908	13,672	6,73,729	423	9,63,378	4,60,578	36,901	35,66,493
	Total of 1912-13 ...	4,909	4,10,205	1,631	73,741	1,687	92,056	12,438	6,25,512	390	5,70,661	4,48,229	34,962	32,44,488
	Total of 1911-12 ...	4,567	3,91,153	1,347	69,590	1,504	79,216	10,703	5,84,811	381	5,82,544	4,21,015	33,743	29,69,732

Class.	Amount of Income.	Total Collections in respect of the year's assessment. Number of Assessees (total of columns 3, 5, 7, 9, 11, & 14).	Total Collections in respect of the year's assessment. Amount of Tax (total of columns 4, 6, 8, 10, 12, 13, & 15).	Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.	Refunds.	Net Collections (column 23 *minus* column 24).	Remarks.
1	2	16	17	18	19	20	21	22	23	24	25	26
	Rs. Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 but less than 1,250	19,727	3,51,720	3,242	...	851	23,238	2,025	3,81,106	2,582	3,78,524	
II	1,250 ,, 1,500	7,499	2,10,021	1,691	...	589	13,656	969	2,26,817	1,230	2,25,587	
III	1,500 ,, 1,750	5,338	1,83,613	1,405	...	500	13,535	639	1,99,692	785	1,98,907	
IV	1,750 ,, 2,000	4,647	1,94,139	1,100	...	360	13,441	550	2,09,590	635	2,08,955	
	Unclassed	...	44	...	...	...	...	...	44	...	44	
	Total, I to IV ...	37,211	9,39,537	7,438	...	2,330	63,800	4,174	10,17,249	5,232	10,12,017	
V	2,000 but less than 2,500	3,011	3,37,238	1,375	...	832	26,933	1,071	3,67,449	2,633	3,64,816	
VI	2,500 ,, 5,000	9,523	8,49,639	1,841	...	1,672	69,898	1,217	9,24,317	3,415	9,20,902	
VII	5,000 ,, 10,000	4,232	7,45,100	1,218	...	1,059	68,496	930	8,16,803	7,427	8,09,405	
VIII	10,000 ,, 20,000	1,680	5,83,437	673	...	425	56,656	1,933	6,46,024	8,500	6,37,524	
IX	20,000 ,, 30,000	449	2,81,913	70	...	130	30,196	781	3,12,990	3,444	3,09,546	
X	30,000 ,, 40,000	262	2,37,421	6	...	76	21,122	1,198	2,59,823	5,960	2,53,963	
XI	40,000 ,, 50,000	117	1,37,931	...	...	14	7,571	...	1,45,516	713	1,44,803	
XII	50,000 ,, 1,00,000	257	4,63,997	...	...	35	33,387	...	4,97,419	9,331	4,88,088	
XIII	1,00,000 and more	173	12,20,347	...	...	7	26,762	459	12,47,575	7,695	12,39,880	
	Unclassed	...	4,60,534	...	...	...	...	...	4,60,534	599	4,59,935	
	Total, V to XIII ...	22,754	53,20,507	5,183	...	4,250	3,41,021	7,519	56,73,480	49,617	56,28,863	
	GRAND TOTAL ...	59,965	62,60,044	12,621	..	6,550	4,04,821	11,693	66,95,729	54,849	66,40,880	
	Total of 1912-13 ...	55,967	54,64,992	12,686	275	6,573	2,89,208	5,926	57,79,660	31,481	57,48,179	
	Total of 1911-12 ...	52,250	50,98,066	6,317	...	7,082	2,93,202	4,444	54,09,111	36,367	53,72,744	

C. W. A. TURNER,
Under Secretary to Government.

RETURN

Statement showing the District Collections of the

Divisions and Districts.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by the Local Authorities.		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (1).		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.
	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Ahmedabad	(a) 201	(a)16,599	11	495	32	1,409	221	12,962	49	1,07,981	4,066
Deesa	(a)...	(a) ...	...	...	...	...	...	...	...	...	.....
Kaira	(b) 110	(b) 7,298	4	92	8	257	...	...	...	...	65
The Panch Mahals ...	(b)...	(b) ...	5	29	32	1,639	...	...	...	...	.....
Broach	61	4,494	3	79	23	1,029	31	1,757	4	6,390	1,653
Surat	124	10,278	10	342	1	32	57	1,626	4	548	3,484
Thána	129	9,962	2	105	3	117	...	...	...	...	64
Total, N. D. ...	625	48,631	35	1,142	99	4,483	309	16,345	57	1,14,919	9,332
Ahmednagar	106	10,752	1	40	18	1,410	...	...	2	250	413
East Khándesh... ...	87	5,257	7	102	56	1,382	2	259	40	6,976	34
West Khándesh ...	89	5,459	...	...	18	649	...	...	4	233	417
Násik	119	9,993	3	95	2	35	...	...	...	...	74
Poona	536	45,068	19	720	71	2,721	151	6,626	9	3,603	3,787
Sátára	111	9,646	2	37	6	107	...	...	7	659	154
Sholápur	89	8,126	9	398	4	311	66	4,125	9	18,173	130
Total, C. D. ...	1,137	94,301	41	1,392	175	6,615	219	11,010	71	29,894	5,009
Belgaum	124	11,646	3	143	12	678	...	...	1	14	1,437
Bijápur	70	5,886	1	16	6	146	1	27	2	265	128
Dhárwár	142	9,755	12	25	7	2.5	45	1,903	8	1,180	357
Kánara	64	4,427	10	50	...	...	...	...	...	...	91
Kolába	59	3,485	5	373	1	43	...	...	...	...	1
Ratnágiri	106	6,741	2	76	...	...	3	224	...	...	170
Total, S. D. ...	565	41,940	33	683	26	1,092	49	2,154	11	1,459	2,184
Karáchi	263	21,060	155	9,043	151	5,834	614	43,270	17	10,998	5,175
Hyderabad	(c) 223	(c) 16,212	30	949	21	1,014	...	...	...	...	275
Sukkur	(d) 137	(d)10,042	2	75	16	508	23	628	1	72	17
Larkána	82	6,857	5	122	...	...	...	...	...	...	.....
Thar and Párkar ...	108	5,987	1	30	11	142	...	...	...	...	.....
Khwábsháh	(c) ...	(c) ...	2	42	...	...	...	...	...	...	.....
Upper Sind Frontier ..	(d) ...	(d) ...	3	65	8	265	...	...	1	391	.....
Total, Sind ..	813	59,658	198	10,326	207	7,763	637	43,898	19	11 461	5,467
Aden	52	5,240	91	4,404	160	5,700	172	9,185	11	6,289	299
Perim	...	...	...	...	...	...	58	3,320	...	...	.....
Total, Aden ...	52	5,240	91	4,404	160	5,700	230	12,505	11	6,289	299
Bombay City	1,396	1,18,929	1,320	58,638	1,299	72,255	12,228	5,87,817	259	8,02,356	4,31,089
Mewár, Pálanpur, Cutch and Baroda	58	7,403	...	...	...	...	...	...	...	...	7,198
Salt, Customs, Salt and Opium Departments ...	634	42,271	...	...	...	...	...	...	...	...	.....
GRAND TOTAL ...	5,280	4,18,373	1,718	76,585	1,966	97,908	13,672	6,73,729	428	9,66,378	4,60,578

No. IV.

Tax under Act II of 1886 in the year 1913-1914.

Other sources of Income.		Total Collections in respect of the year's assessment.		Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 16 to 21.	Refunds.	Net Collections (column 22 *minus* column 23).	Remarks.
Number of Assessees.	Amount of Tax.	Number of Assessees (total of Columns 2, 4, 6, 8, 10 and 13).	Amount of Tax (total of Columns 3, 5, 7, 9, 11, 12 and 14).									
13	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,181	1,73,378	2,695	3,16,890	7	...	93	3,032	505	3,20,533	459	3,20,074	(*a*) Figures for Deesa included in those for Ahmedabad.
39	1,160	39	1,160	...	...	...	...	...	1,160	...	1,160	
1,072	43,170	1,194	50,882	...	...	...	1,277	389	52,548	389	52,159	(*b*) Figures for the Panch Mahals included in those for Kaira.
305	9,296	342	10,964	...	...	...	...	20	10,984	20	10,964	
745	46,076	867	61,478	72	...	91	159	1	61,801	78	61,723	
1,826	91,489	2,022	1,07,799	48	...	267	172	117	1,08,403	582	1,07,821	
923	40,766	1,057	51,014	25	...	...	773	...	51,812	...	51,812	
7,091	4,05,335	8,216	6,00,187	152	...	457	5,413	1,032	6,07,241	1,528	6,05,713	
835	39,310	962	52,175	377	...	...	435	...	52,987	...	52,987	
1,531	95,782	1,723	1,09,792	2,512	...	...	1,867	293	1,14,464	266	1,14,198	
806	45,847	917	52,605	795	...	2	324	857	54,583	1,156	53,427	
1,199	51,234	1,323	61,431	60	...	...	...	160	61,651	160	61,491	
1,871	1,34,531	2,657	1,97,056	1,034	...	81	7,503	3,459	2,09,163	3,363	2,05,800	
683	23,756	809	37,359	14	...	...	...	530	37,903	530	37,373	
984	86,049	1,161	1,17,312	1,153	...	12	64	1,158	1,19,699	252	1,19,447	
7,909	4,79,509	9,552	6,27,730	5,975	...	95	10,193	6,457	6,50,450	5,727	6,44,723	
789	38,315	929	52,233	475	...	...	1,156	194	54,058	104	53,954	
701	34,471	781	40,939	144	...	3	1,824	241	43,151	20	43,131	
1,115	56,723	1,329	70,168	1,144	...	...	1,401	83	72,796	88	72,708	
208	9,035	282	13,603	...	...	...	317	35	13,955	...	13,955	
612	32,077	707	35,979	310	...	13	1,101	228	37,631	125	37,506	
419	14,807	530	22,018	1,275	...	...	371	38	23,702	38	23,664	
3,874	1,85,428	4,558	2,34,940	3,348	...	16	6,170	819	2,45,293	375	2,44,918	
1,942	2,05,503	3,142	3,00,883	1,210	...	...	36,355	1,777	3,40,225	286	3,39,939	
887	38,471	1,161	56,921	113	...	...	779	...	57,813	164	57,649	(*c*) Figures for Nawábsháh included in those for Hyderabad.
1,050	48,322	1,229	59,664	939	...	4	10,757	1,377	72,741	1,039	71,702	
932	30,752	1,019	37,231	402	...	...	47	...	37,680	...	37,680	(*d*) Figures for the Upper Sind Frontier included in those for Sukkur.
556	21,532	676	27,691	172	...	...	40	1	27,904	1	27,903	
548	21,520	550	21,562	246	...	...	222	217	22,247	...	22,247	
257	9,585	269	10,306	29	...	...	119	13	10,467	...	10,467	
6,172	3,75,685	8,046	5,14,258	3,111	...	4	48,319	3,385	5,69,077	1,490	5,67,587	
350	45,687	836	76,804	35	...	51	26	...	76,916	234	76,682	
...	...	58	3,320	...	...	...	...	...	3,320	...	3,320	
350	45,687	894	80,124	35	...	51	26	...	80,236	234	80,002	
11,505	20,74,849	28,007	41,45,933	...	...	5,927	3,34,700	...	44,86,560	45,495	44,41,065	
...	...	58	14,601	...	...	...	...	...	14,601	...	14,601	
...	...	634	42,271	...	...	...	...	...	42,271	...	42,271	
36,901	35,66,493	59,965	62,60,044	12,621	...	6,550	4,04,821	11,693	66,95,729	54,849	66,40,880	

C. W. A. TURNER,
Under Secretary to Government.

RETURN No. V.

Statement showing the original and final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1913-1914.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
Chapter III-A and Part I, Schedule II	17,753	Rs. 9,04,378	10	Rs. 9,02,522	1	Rs. 9,02,070	17,747	Rs. 9,04,049	7	Rs. 47	...	Rs. ...
Chapter III-B and Part II, Schedule II ...	462	10,01,777	96	9,83,617	14	9,82,538	455	9,83,050	1	53	...	...
Chapter III-C and Part III, Schedule II ...	484	1,89,973	...	1,89,973	...	1,89,973	484	1,89,973	...	...	...	...
Chapter III-D and Part IV, Schedule II ...	43,849	45,91,063	15,188	40,26,850	414	39,35,067	41,119	40,43,989	2,640	14,704	...	...
Total ...	62,548	66,87,191	15,294	61,02,962	429	60,09,648	59,805	61,21,061	2,648	14,804	...	...
Total of 1912-13 ...	58,078	57,55,173	14,547	52,64,875	456	52,18,289	55,580	52,78,460	2,233	15,601	7	275
Total of 1911-12 ...	53,972	52,04,881	12,987	48,30,392	436	48,13,057	51,579	48,46,038	1,386	8,698	...	...

Part of the Act under which the income is assessed.	Costs and miscellaneous.	Arrears of previous years.	Total of columns 9, 11, 13, 14 and 15.	Collections.							Remitted as irrecoverable.	Balance (columns 16 plus 22 minus the total of columns 23 and 24).
	Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.		
1	14	15	16	17	18	19	20	21	22	23	24	25
Chapter III-A and Part I, Schedule II	Rs. 1,126	Rs. 59,601	Rs. 9,64,823	Rs. 8,47,774	Rs. 47	Rs. ...	Rs. 210	Rs. 45,475	Rs. 23	Rs. 8,93,529	Rs. 5,359	Rs. (a) 61,667
Chapter III-B and Part II, Schedule II ...	54	63,107	10,46,264	9,65,761	53	...	23	3,389	459	9,69,685	601	(b) 18,358
Chapter III-C and Part III, Schedule II ...	...	...	1,89,973	1,89,578	...	...	...	-204	...	1,89,374	...	(c)...
Chapter III-D and Part IV, Schedule II ...	14,423	4,58,355	45,31,471	35,59,884	12,521	...	6,312	3,16,937	3,660	38,99,314	26,894	(d) 4,80,736
Total ...	15,603	5,81,063	67,32,531	55,62,997	12,621	...	6,545	(e)3,65,597	4,142	(f)59,51,902	32,854	5,60,761
Total of 1912-13 ...	14,187	4,72,575	57,81,098	47,77,984	12,407	275	6,572	2,63,480	3,005	50,63,723	35,063	5,66,054
Total of 1911-12 ...	15,073	4,56,051	53,25,860	44,35,618	6,315	...	7,082	2,66,601	124	47,15,740	40,563	4,67,011

(a) Exclusive of Rs. 4,291 on account of refunds and remissions granted and cost levied (after deducting cost recovered) in Bombay City.

(b) Exclusive of Rs. 58,079 for reasons given at (a) above.

(c) The balance of Rs. 599 has been omitted, as refunds of an equivalent amount were granted in Bombay City.

(d) Exclusive of Rs. 1,28,187 for reasons given at (a) above.

(e) Includes Rs. 6,183 on account of cost and penalty recovered in Bombay City for previous years, Rs. 485 and Rs. 447 on account of penalty recovered in the Southern Division and Sind, respectively, for previous years and Re. 1 on account of notice fee recovered in Aden.

(f) This total can be reconciled with the total of column 25 of Return No. III, thus:—

	Rs.
Total of column 25 of Return No. III	66,40,889
Deduct—	
Difference between the total of the tax collected as shown in Returns Nos. I and II by the Accountant General and the collections shown in this Return by the District Officers	6,88,988
Total	59,51,902

C. W. A. TURNER,
Under Secretary to Government.

RETURN No. VI.

RETURN

Statement showing by Districts the original and final Demands and

Divisions and Districts.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmedabad ...	2,798	3,15,409	791	3,03,077	37	3,02,388	2,646	3,02,388	1	7	...	...
Deesa ..	41	1,241	10	1,160	...	1,160	39	1,160	...	...	...	...
Kaira ...	1,128	45,395	488	43,609	23	43,589	1,086	43,589	...	...	...	...
The Panch Mahals...	352	11,408	70	10,964	...	10,964	342	10,964	...	...	...	...
Broach ...	854	58,781	343	56,015	29	55,687	813	55,687	38	72	...	...
Surat ...	2,212	1,06,525	764	95,210	67	93,961	2,069	93,961	4	48	...	...
Thána ...	988	44,413	181	41,838	...	41,838	939	41,838	7	30	...	...
Total, N. D. ..	8,373	5,83,172	2,647	5,51,873	156	5,49,587	7,934	5,49,587	50	157	...	...
Ahmednagar ...	911	43,406	243	42,753	...	42,753	874	42,753	68	377	...	...
East Khándesh ...	1,651	1,09,696	266	1,04,529	15	1,04,501	1,636	1,04,501	161	2,328	...	...
West Khándesh ...	903	56,676	420	51,242	33	51,167	860	51,167	58	866	...	...
Násik ..	1,261	54,706	378	51,886	43	51,533	1,206	51,637	15	60	...	...
Poona ...	2,298	1,69,349	791	1,49,803	17	1,49,796	2,131	1,49,796	205	1,654	...	...
Sátára ...	715	28,733	244	27,614	...	27,614	698	27,614	4	14	...	...
Sholápur ...	1,148	1,46,559	301	1,09,312	13	1,09,224	1,076	1,09,224	95	1,245	...	...
Total, C. D. ...	8,887	6,09,125	2,643	5,37,139	121	5,36,588	8,481	5,36,692	606	6,544		...
Belgaum ...	839	40,471	42	40,201	...	40,201	833	40,201	19	538	...	...
Bijápur ...	741	37,151	121	35,485	...	35,485	719	35,485	26	146	...	...
Dhárwár ...	1,406	71,905	273	70,247	...	70,247	1,372	70,247	46	1,154	...	...
Kánara ...	230	9,816	87	9,226	...	9,226	221	9,226	...	...	...	...
Kolába ...	671	33,382	199	32,533	...	32,533	649	32,533	57	656	...	...
Ratnágiri ...	463	16,862	145	15,683	2	15,628	440	15,628	103	1,310	...	...
Total, S. D. ...	4,350	2,09,587	867	2,03,375	2	2,03,320	4,234	2,03,320	251	3,804	...	...
Karáchi ...	3,251	2,98,459	767	2,85,847	...	2,85,847	3,144	2,85,847	946	1,804	...	...
Hyderabad ...	1,199	54,904	326	49,892	11	49,837	1,087	49,837	...	512	...	...
Sukkur ...	1,481	74,857	569	67,998	39	21,763	1,394	69,281	213	986	...	...
Lárkána ...	999	32,998	374	31,584	...	...	960	31,584	252	414	...	...
Thar and Párkar ...	599	22,984	200	1,182	...	...	570	21,802	161	200	...	...
Nawábsháh ...	599	23,599	227	22,064	2	21,964	552	22,006	106	278	...	...
Upper Sind Frontier.	285	11,069	68	10,363	...	...	270	10,363	52	70	...	...
Total, Sind ...	8,413	5,18,870	2,531	4,68,930	52	3,79,411	7,977	4,90,720	1,730	4,264	...	...
Aden ...	858	78,002	129	71,199	3	71,199	784	71,199	11	35	...	...
Perim ...	58	3,320	...	3,320	...	3,320	58	3,320	...	...	...	...
Total, Aden ...	916	81,322	129	74,519	3	74,519	842	74,519	11	35	...	...
Bombay City ...	31,609	46,85,115	6,477	42,67,126	95	42,66,223	30,337	42,66,223	...	...	...	...
Grand Total ...	62,548	66,87,191	15,294	61,02,962	429	60,09,648	59,805	61,21,061	2,648	14,804	...	...

No. VI.

uncollected balances of amounts due under Act II of 1886 in the year 1913-1914.

Costs and miscellaneous.	Arrears of previous years.	Total of columns 9, 11, 13, 14 and 15.	Collections.							Remitted as irrecoverable.	Balance (columns 16 *plus* 22 *minus* the total of columns 23 and 24).	Remarks.
Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.			
14	15	16	17	18	19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
99	3,784	3,06,278	2,96,756	7	...	99	3,032	505	3,00,399	662	5,722	
...	...	1,160	1,160	...	...	...	...	...	1,160	...	.....	
...	1,337	44,926	43,519	...	...	...	1,277	...	44,796	40	90	
...	...	10,964	10,964	...	...	...	...	...	10,964	...	.....	
91	211	56,061	55,253	72	...	91	159	1	55,576	486	.....	
267	172	94,448	93,777	48	...	267	172	117	94,381	...	184	
...	981	42,849	40,988	25	...	...	773	...	41,786	188	875	
457	6,485	5,56,686	5,42,417	152	...	457	5,413	623	5,49,062	1,376	6,871	
...	435	43,565	41,010	377	...	...	435	...	41,822	42	1,701	
...	2,219	1,09,048	1,04,501	2,512	...	...	1,867	27	1,08,907	168	.....	
2	394	52,429	46,729	795	...	2	324	—299	47,551	207	4,372	
...	...	51,697	51,364	60	...	...	...	...	51,424	...	273	
102	9,334	1,60,886	1,48,201	1,064	...	81	7,503	96	1,56,945	2,309	1,728	
...	...	27,628	27,559	14	...	...	...	...	27,573	55	.....	
12	134	1,10,615	1,09,056	1,153	...	12	64	906	1,11,191	289	41	
116	12,516	5,55,868	5,28,420	5,975	...	95	10,193	730	5,45,413	3,070	8,115	
...	1,435	42,172	39,150	475	...	...	1,156	90	40,871	204	1,187	
3	2,214	37,848	34,925	144	...	3	1,824	221	37,117	228	724	
...	1,583	72,984	60,056	1,144	...	...	1,401	—5	62,596	154	10,229	
...	317	9,543	9,085	...	...	...	317	35	9,437	...	141	
13	2,432	35,634	32,493	310	...	13	1,101	103	34,020	1,313	404	
...	371	17,309	15,107	1,275	...	...	371	...	16,753	38	518	
16	8,350	2,15,490	1,90,816	3,348	...	16	6,170	444	2,00,794	1,937	13,203	
...	39,941	3,27,592	2,77,889	1,210	...	...	36,324	1,777	3,17,200	...	12,169	
...	784	51,133	40,270	113	...	...	779	...	41,162	349	9,622	
4	11,301	81,572	49,605	939	...	4	10,757	338	61,643	236	20,031	
...	67	32,065	30,874	402	...	...	47	...	31,323	20	722	
...	71	22,073	21,704	172	...	...	40	...	21,916	...	157	
...	242	22,526	21,562	246	...	...	222	217	22,247	108	388	
...	129	10,562	10,306	29	...	...	119	13	10,467	10	98	
4	52,535	5,47,523	4,52,210	3,111	...	4	48,288	2,345	5,05,958	723	43,187	
51	26	71,311	71,031	35	...	51	26	...	71,143	168	.....	
...	...	3,320	3,320	...	...	...	...	...	3,320	...	.....	
51	26	74,631	74,351	35	...	51	26	...	74,463	168	.....	
14,959	5,01,151	47,82,333	37,74,783	...	...	5,922	2,95,507	...	40,76,212	25,580	(a) 4,89,385	
15,603	5,81,063	67,32,531	55,62,997	12,621	...	6,545	3,65,597	4,142	59,51,902	32,854	(a) 5,60,761	

(a) Exclusive of the total (Rs. 1,91,156) of the figures given in foot-notes (a) to (d) in Return No V, *ante*.

C. W. A. TURNER,
Under Secretary to Government.

RETURN No. VII.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1913-1914.

District.	Establishment.	Travelling allowance.	Contingencies.	Allowances made to employers under section 9 (2) of the Act.	Total.	Remarks.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmedabad	139 0 0	.....	110 0 0	247 0 0	496 0 0	
Deesa	.....	8 0 0	.....	.....	8 0 0	
Kaira	.....	.....	.....	.....	.....	
The Panch Mahals ...	.....	.....	.....	.....	.....	
Broach	880 0 0	.....	48 0 0	35 0 0	963 0 0	
Surat	1,538 0 0	.....	76 0 0	15 0 0	1,629 0 0	
Thána	.....	.....	.....	.....	.....	
Total, N. D. ...	2,557 0 0	8 0 0	234 0 0	297 0 0	3,096 0 0	
Ahmednagar	103 0 0	.....	16 0 0	.....	119 0 0	
East Khándesh	.....	.....	.....	.....	.....	
West Khándesh... ...	.....	.....	12 0 0	.....	12 0 0	
Násik	.....	.....	19 15 0	.....	19 15 0	
Poona	7,059 10 11	86 4 0	267 8 0	70 2 8	7,483 9 7	
Sátára	58 7 11	.....	.....	.....	58 7 11	
Sholápur	570 0 0	.....	69 0 0	79 0 0	718 0 0	
Total, C. D. ...	7,791 2 10	86 4 0	384 7 0	149 2 8	8,411 0 6	
Belgaum	.....	.....	.....	.....	.....	
Bijápur	.....	.....	.....	.....	.....	
Dhárwár	.....	.....	.....	.....	.....	
Kánara	.....	.....	.....	.....	.....	
Kolába	.....	.....	.....	.....	.....	
Ratnágiri	.....	.....	.....	.....	.....	
Total, S. D. ...	3,994 0 0	1,022 0 0	200 0 0	5 0 0	5,221 0 0	
Karáchi	{ 5,347 0 0	435 0 0	240 0 0	757 0 0	6,779 0 0	
	{ 2,912 0 0	344 0 0	.....	.....	3,256 0 0	Temporary establishment.
Hyderabad	3,081 0 0	212 0 0	99 0 0	.....	3,392 0 0	
Sukkur	1,297 0 0	24 0 0	136 0 0	.....	1,457 0 0	
Lárkána	.....	.....	.....	.....	.....	
Thar and Párkar ...	.....	.....	.....	.....	.....	
Nawábsháh	.....	.....	.....	.....	.....	
Upper Sind Frontier ...	124 0 0	6 0 0	.....	.....	130 0 0	
Total, Sind ...	12,761 0 0	1,021 0 0	475 0 0	757 0 0	15,014 0 0	
Aden	2,192 0 0	240 0 0	91 0 0	184 0 0	2,707 0 0	
Perim	.....	.....	.....	66 0 0	66 0 0	
Total, Aden ...	2,192 0 0	240 0 0	91 0 0	250 0 0	2,773 0 0	
Bombay City	84,538 7 7	5,791 0 10	4,419 15 11	12,092 3 9	1,06,841 12 1	
Grand Total ...	1,13,833 10 5	8,168 4 10	5,804 6 11	13,550 6 5	1,41,356 12 7	
Total of 1912-13 ...	1,02,802 12 7	6,210 1 6	4,602 8 3	12,647 13 11	1,26,263 4 3	
Total of 1911-12 ...	94,188 4 2	6,391 12 9	4,211 14 10	11,828 3 0	1,16,620 2 9	

C. W. A. TURNER,
Under Secretary to Government.

RETURN No. IX.

Statement showing objections and appeals, coercive processes, and general working of Assessment under the Income Tax Act in the year 1913-1914.

District.	Number of Assessees at the close of previous year.	Number of Assessees added during the year.	Number of Assessees struck off during the year.	Final number of Assessees at the close of the year.	Number of appeals or objections lodged.	Percentage of appeals or objections which were wholly unsuccessful.	Number of writs of demand issued.	Number of other coercive processes of all kinds.	Remarks.
1	2	3	4	5	6	7	8	9	10
Ahmedabad	2,532	289	175	2,646	828	82·3	220	...	
Deesa	38	4	3	39	10	15·4	...	...	
Kaira	993	150	57	1,086	511	83·3	154	2	
The Panch Maháls ...	309	50	17	342	70	72·0	66	...	
Broach	782	82	51	813	372	66·1	265	1	
Surat	1,921	267	119	2,069	831	60·9	698	4	
Thána	878	156	95	939	181	54·1	209	7	
Total, N. D. ...	7,453	998	517	7,924	2,803	62·08	1,612	14	
Ahmednagar	795	146	67	874	243	88·0	50	4	
West Khándesh... ...	775	128	43	860	453	42·94	33	...	
East Khándesh	1,588	171	123	1,636	281	64·54	5	9	
Násik	1,156	116	66	1,206	421	87·4	82	18	
Poona	1,968	369	206	2,131	803	59·4	194	49	
Sátára	661	98	61	698	244	87·0	30	3	
Sholápur	1,044	104	72	1,076	314	46·5	...	95	
Total, C. D. ...	7,987	1,132	638	8,481	2,764	67·96	394	178	
Belgaum	795	58	20	833	42	52·3	73	4	
Bijápur	736	36	53	719	121	61·1	14	25	
Dhárwár	1,173	252	53	1,372	273	74·3	2	2	
Kánara	200	37	16	221	87	74·7	8	23	
Kolába	625	41	17	649	199	70·3	...	...	
Ratnágiri	406	60	26	440	147	81·6	27	4	
Total, S. D. ...	3,935	484	185	4,234	869	71·8	124	58	
Karáchi	2,897	351	104	3,144	767	65·18	924	91	
Hyderabad	1,047	152	112	1,087	337	56·38	275	...	
Sukkur	1,281	258	145	1,394	608	36·84	353	82	
Lárkána	918	98	56	960	374	80·21	202	2	
Thar and Párkar ...	473	126	29	570	200	76·50	123	...	
Nawábsháh	499	100	47	552	229	71·18	46	106	
Upper Sind Frontier ..	267	40	37	270	68	52·94	90	...	
Total, Sind ..	7,382	1,125	530	7,977	2,583	60·62	2,013	281	
Aden	807	109	74	842	132	17·42	13	...	
Bombay City	27,952	3,657	1,272	30,337	6,572	38·76	6,109	1,768	
Grand Total ...	55,516	7,505	3,216	59,805	15,723	53·29	10,265	2,299	
Total of 1912-13 ..	51,583	7,084	3,087	55,580	15,003	52·209	10,050	2,256	
Total of 1911-12 ...	48,677	5,287	2,634	51,330	13,422	54·46	9,791	2,264	

C. W. A. TURNER,
Under Secretary to Government.

Income Tax Act—

Report on the working of the — for the triennium ending 31st March 1914.

No. 2324 OF 1915.

REVENUE DEPARTMENT.

Bombay Castle, 25th February 1915.

Read—

Reports from the Commissioners of Divisions, the Commissioner in Sind, the Collector of Income Tax, Bombay, the Commissioner of Income Tax, Bombay, and the Political Resident, Aden, on the working of the Income Tax Act during the triennium ending 31st March 1914.

RESOLUTION.—As compared with the preceding triennium, the total annual collections under all heads in round figures were as follows :—

Total collection of Income Tax.

			Rs.				Rs.
1908-09	...	...	47,20,000	1911-12	...	...	53,52,000
1909-10	...	...	46,75,000	1912-13	...	...	57,21,000
1910-11	...	...	50,71,000	1913-14	...	...	66,10,000
	Total	...	1,44,66,000		Total	...	1,76,83,000

These figures represent an increase of 22 per cent.—towards which nearly all classes of assessees contributed. In order to arrive at a correct estimate of the incidence of the tax and of the causes underlying the growth in the revenue, the simplest method is to analyse the figures according to the headings or "Parts" under which income tax is collected, *viz.*, Part I—Salaries, etc.; Part II—Companies; Part III—Securities; and Part IV—Other Sources.

Collection of the tax under Part I, *i. e.*, from salaries, pensions, annuities, etc., paid by Government, local authorities, companies, public bodies and private employers.

2. Under Part I, which includes the tax collected on all salaries, pensions, annuities, etc., paid by (1) Government, (2) local authorities, (3) companies, public bodies and private employers, the total collections rose steadily from Rs. 9,93,000 in 1908-09 to Rs. 13,11,000 in 1913-14 or an increase of 32 per cent.—the number of assessees of both classes showing a rise in the latter year of 46 per cent. from 15,843 to 23,109. The collections under this part constitute about 20 per cent. of the total collections, while the share contributed by the City of Bombay is now only 60 per cent. of the whole as against 84 per cent. at the close of the last triennium.

Collection of the tax under Part II, *i. e.*, from profits of companies.

3. The receipts under Part II—Companies—represent about 15 per cent. of the total collections for the year. The fluctuations under this head mainly depend on the state of the cotton spinning and weaving industry. During the years 1909-10 to 1912-13 this industry was passing through a period of depression—the effects of which, and of its revival in the year 1913-14, are exemplified in the following table :—

Year.	Total collections under Part II.	Tax collected from cotton spinning and weaving companies.
	Rs.	Rs.
1908-09	7,74,000	4,37,000
1909-10	5,76,000	2,67,000
1910-11	5,91,000	1,88,000
1911-12	5,85,000	1,57,000
1912-13	5,73,000	1,28,000
1913-14	9,69,000	4,79,000

The number of spinning and weaving companies contributing to income tax, which stood at 125 in 1908-09, fell to 101 in 1910-11, and rose again to

116 in 1913-14. Apart from these companies, the chief contributory to income tax under this Part was Banking, from which source the collections rose from Rs. 67,000 in 1908-09 to Rs. 86,000 in 1910-11, and again to Rs. 1,06,000 in 1913-14, while the number of banks assessed in these years was 10, 17 and 28 respectively. In connection with these figures, it is to be remembered that the assessment of income for taxation in 1913-14 being the income which accrued in the year 1912-13, the recent financial crisis due to the failure of several large banking institutions had no effect upon the revenue of 1913-14. Under this Part, the receipts from Bombay City amounted to nearly 80 per cent. of the whole collections as against a percentage of 85 in the preceding triennium.

Collection of the tax under Part III, *i. e.*, from interest on securities.

4. Collections under Part III—Securities—which constitute about 7 per cent. of the whole collections, amounted to Rs. 4,60,000 in 1913-14 as against Rs. 3,90,000 in 1908-09, an increase of 18 per cent. While the bulk of the taxation is derived from income on Government securities, the tax collected under the head on securities of local authorities and companies shows a proportionately greater increase.

Collection of the tax under Part IV, *i.e.*, from sources other than those comprised in Parts I, II and III.

5. Under Part IV—Other Sources—which is the most important of the four parts—the collections and the percentages which they bore to the total collections during the past six years are shown below year by year :—

Year.	Collections under Part IV.	Percentage on total collections.
	Rs.	
1908-09 ...	25,63,000	54
1909-10 ...	26,75,000	57
1910-11 ...	29,66,000	58
1911-12 ...	31,79,000	59
1912-13 ...	34,54,000	60
1913-14 ...	38,70,000	59

Bombay City has the predominant share under this part also—supplying about 30 per cent. of the assessees, and as in the past triennium about 58 per cent. of the total receipts.

The figures can be most coveniently examined under the four sub-groups shown in Return No. VIII :—

(*a*) *Professions.*

The receipts from the professional classes amounted to 6 per cent. only of the total under Part IV. As compared with the year 1908-09, the tax collected from all professions—except the educational profession—shows an improvement. Over all professions the increase is 39 per cent., while the percentage increase in the number of assessees in each class and in the tax paid by them was as follows :—

Lower Class.		Higher Class.	
Number of assessees.	Tax paid.	Number of assessees.	Tax paid.
28	29	59	41

(*b*) *Manufacture, Construction and Manipulation (other than Companies).*

The total collections under this sub-division showed a reduction of Rs. 41,000 in 1913-14 as compared with the collections under the same head in

1908-09. As in the case of Part II—Companies—the fluctuations of receipts under this sub-group depend to a great extent on the prosperity or otherwise of the spinning and weaving industry in so far as this industry is conducted by privately owned concerns. In spite of the reduction in the total receipts, the number of assessees in both classes under the sub-group was considerably higher in 1913-14 than in 1908-09, when the collections were greater than in any other year of the sexennium, the increase representing a rise of nearly 50 per cent. in the case of both classes.

(c) Commerce and Trade.

The receipts under this sub-group represent about 66 per cent. of the total receipts under Part IV, and amounted to Rs. 25,63,000 in 1913-14 against Rs. 16,68,000 in 1908-09, an increase of nearly 53 per cent. The number of assessees in both classes and the amount of tax paid by them have increased. But while the number of lower class assessees and the amount of tax paid by them rose by 11·75 per cent. and 13 per cent. respectively—the percentage increases in the higher class of assessees and the tax paid by them amounted to 45 per cent. and 68 per cent. respectively. The largest contributors to the tax under this sub-division were agents and brokers, bankers and money-lenders, food-grain dealers and piece-goods merchants—who contributed between them nearly 68 per cent. of the whole collections.

(d) Owners of property.

Under this sub-group receipts rose from Rs. 4,97,000 in 1908-09 to Rs. 7,88,000 in 1913-14—an increase of nearly 59 per cent. Nearly the whole tax under this heading is collected in Bombay City.

Percentage of the tax paid by the different classes of the community.

6. From this analysis the percentage of the tax paid by the different classes of the community may be taken to be as follows :—

Classes.	Percentage of tax paid.
I.—Salaried servants of Government, local authorities and private employers ...	20
II.—Professional men	4
III.—Holders of shares in companies and Government and other securities ...	22
IV.—Agents, brokers, bankers and money-lenders	18
V.—Piece-goods merchants	4
VI.—Owners of real property	10
VII.—Minor manufacturers and retail dealers	22

While the importance of Bombay City in relation to income tax revenue is still conspicuous, the share of the total revenue derived from the City in 1913-14 was 61 per cent. of the total collections for the year, as against 67 per cent. of the total collections in 1910-11. This reduction in the percentage share of the City in the total collections is mainly attributable to the enhanced contributions from the larger mofussil towns due to the introduction into them of improved methods of assessment.

Incidence of the tax on the lower and higher classes of assessees.

7. The following statement showing the percentage differences between the lower and higher classes of assessees in 1910-11 and 1913-14 is instructive and indicates that there is no undue tendency to include within the taxable limit of Rs. 1,000 per annum incomes which really fall below that amount :—

Area.	Lower class paying tax at 4 pies per rupee.		Higher class paying tax at 5 pies per rupee.	
	Percentage increase (+) or decrease (—) in 1913-14 as compared with 1910-11.		Percentage *increase* in 1913-14 as compared with 1910-11.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
Bombay City	—9·4	—8·1	25·7	35
Rest of Presidency	+13	+13	26·1	40

Introduction of improved methods of assessment in some large towns of the mofussil.

8. In the mofussil the most important feature of the working of the Act during the period under review was the introduction into the cities and larger towns of the system and method of assessment followed in Bombay City. This has been done by the appointment of Inspectors and Examiners, trained in Bombay methods, for certain towns and areas, where, after careful examination of the previously existing system of assessment, Mr. Hartley, the Collector of Income Tax, Bombay, had recommended the introduction of the system in vogue in Bombay. The results of this reform, as the figures in the subjoined statement will show, have been conspicuously successful.

Year.	Collections under Parts II and IV.			
	Ahmedabad.	Poona.	Sholápur.	Karáchi.
	Rs.	Rs.	Rs.	Rs.
1908-09	1,51,000	60,900	35,700	76,400
1910-11	1,25,000	73,000	36,300	1,18,000
1913-14	2,50,000	1,16,000	57,900	2,36,000

For these satisfactory results the greatest credit is due to Mr. Hartley, who has rendered valuable assistance to Government and the district officers in training the newly appointed Inspectors and Examiners, and in supervising their work on the spot from time to time. The Governor in Council is satisfied that in spite of the large increase in the collections from the towns mentioned in the above statement and others into which the new system has been introduced, the incidence of the tax has nowhere been unduly enhanced. The increased receipts are undoubtedly due to the fact that under the previous system of assessment many persons whose incomes were liable to taxation escaped altogether, and others were assessed much more lightly than they should have been.

Outstanding balances of the tax.

9. In the Presidency proper the outstanding balances at the close of 1913-14 showed an increase of Rs. 3,000 as compared with the balance outstanding at the end of the preceding triennium. In the districts of the Northern and Central Divisions the balances are nowhere heavy. In the Southern Division the higher percentage of arrears is attributed to the fact that the inquiries made by the special staff in the Dhárwár District were not completed till late in the year. In Sind, the total balances amounted to Rs. 43,000, most of which were outstanding in the districts of Sukkur and Hyderabad. The reasons for these heavy arrears have not been explained. The Collectors should be asked to see that prompt

measures are taken for their recovery. In Bombay City the arrears have increased from Rs. 3,76,000 at the close of 1910-11 to Rs. 4,89,000 at the close of 1913-14, an increase almost exactly in proportion to the large increase in the total assessment in the City which has taken place during the triennium.

Expenditure incurred in connection with the assessment and collection of the tax.

10. The expenditure incurred in connection with the assessment and collection of the tax has increased by Rs. 34,000 since the year 1910-11, but as the revenue has increased, during the triennium by nearly 15 lákhs, the incidence of cost on total collections remains at the same figure, namely, slightly over two per cent.

Numbers of assessees and appeals.

11. As compared with the year 1908-09, the total number of assessees in Bombay City under all Parts in the year 1913-14 increased from 22,000 to 30,000 and of appeals from 4,000 to 6,500. During the same period the number of assessees in the Presidency, Sind and Aden rose from 23,000 to 29,000, while the increase in appeals amounted to 1,238. Of the appeals nearly 39 per cent. failed in Bombay, and about 65 per cent. elsewhere. The high percentage of failures especially outside Bombay shows that the practice of lodging baseless appeals in the hope of securing a reduction still prevails.

Conclusion.

12. The statistics for the two triennia which have now come under review afford ample proof of the rapid growth of prosperity in the Presidency which has taken place during recent years. Owing to the assistance and advice rendered by Mr. Hartley, the administration of the Act in the larger towns of the mofussil has shown a marked improvement. In Bombay City itself Mr. Hartley's administration has been carried on with efficiency and success, in recognition of which the Governor in Council is pleased to place on record his cordial acknowledgments.

C. W. A. TURNER,
Under Secretary to Government.

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BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017